

HOUSE BILL 2420

By Tidwell

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to occupations subject
to tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1702(a)(3), is amended by
adding the following language as new, appropriately designated subdivisions:

- () Alarm qualifying agents;
- () Auctioneers;
- () Master barbers;
- () Contractors;
- () Subcontractors;
- () Home improvement contractors;
- () Limited license electricians;
- () Limited license plumbers;
- () Cosmetologists;
- () Funeral directors and embalmers;
- () Geologists;
- () Home inspectors;
- () Land surveyors;
- () Locksmiths;
- () Private investigators;
- () Polygraph examiners;
- () Security guards;

() Real estate appraisers;

() Soil scientists;

SECTION 2. Tennessee Code Annotated, Section 67-4-1702(b), is amended by deleting the subsection and substituting instead the following:

(b) The tax levied by this section does not apply to any person listed in subdivision (a)(3) who presents to the appropriate board a certified affidavit attesting to the person's inactive status in the practice of the profession.

SECTION 3. This act shall take effect July 1, 2014, the public welfare requiring it.